

# Efficiency measurement of professional football clubs: A non-parametric approach

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## Abstract

In this article the efficiency of professional football clubs from Australia, Brazil, England, France, Germany, Italy, Netherlands, Portugal, Russia, Scotland and Spain was investigated using data envelopment analysis (DEA). In order to assess impact of accounting policies on players' registrations on football clubs efficiency, football clubs not recognizing professional players' registrations as assets were added in data. The results of analysis show that capitalization of purchased players' registrations influences efficiency of football club, but it isn't a crucial factor. Another important factors affecting on efficiency of football clubs are size of club and its capital structure.

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## Keywords

Data Envelopment Analysis (DEA), Efficiency, Financial efficiency, Football clubs, Regression analysis, Sports efficiency